

**17-17-1. Duties of assessor -- Effective date of boundary changes for assessment.**

- (1) The assessor, in cooperation with the State Tax Commission, shall:
  - (a) perform the duties required in Title 59, Chapter 2, Part 13, Collection of Taxes, except those duties that have been reassigned to the treasurer in an ordinance adopted under Section 17-16-5.5; and
  - (b) perform any other duties required by law.
- (2) An assessment shall be collected in accordance with the effective date and boundary adjustment provisions in Subsection 17-2-209(4).

Amended by Chapter 381, 2010 General Session

**17-17-2. Assessor to be state qualified -- Vacancy -- Filling vacancy.**

- (1) (a) Except as provided in Subsection (1)(b), in addition to the requirements of Section 17-16-1, any person elected to the office of county assessor after November 1, 1993, shall be a state-licensed or state-certified appraiser as defined in Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act, before the expiration of 36 months from the day on which the person's term of office begins.
  - (b) Notwithstanding Subsection (1)(a), a county assessor of a county of the first through third class shall be a state-licensed or state-certified appraiser as defined in Title 61, Chapter 2g, Real Estate Appraiser Licensing and Certification Act, before filing for office if the county assessor is:
    - (i) elected to the office of county assessor on or after January 1, 2010; or
    - (ii) selected to fill the vacancy of a county assessor as described in Subsection (2).
- (2) (a) If an assessor fails to meet the requirement of this section, the assessor's office is automatically vacant.
  - (b) (i) (A) If a vacancy occurs under this section, the county legislative body shall fill the vacancy in the manner provided in Sections 17-53-104 and 20A-1-508.
  - (B) A person selected to fill the vacancy shall be a state-licensed or state-certified appraiser before assuming the office of county assessor.
  - (ii) If a state-licensed or state-certified appraiser cannot be found to fill a vacancy which resulted from the requirements of this section, the county legislative body may contract with a state-licensed or state-certified appraiser from outside the county to fill the remainder of the term in the office of county assessor.

Amended by Chapter 289, 2011 General Session